## **Assessor's Office**

## **Department Goals and Procedures**

Department goals emphasize utilizing objective and defendable, cost effective techniques in the mass appraisal process required to finalize fair and equitable assessments.

Assessed values are established as of January 1st. according to <a href="Chapter 70">Chapter 70</a>, <a href="Wisconsin Statutes">Wisconsin Statutes</a>, and each tax assessment is absolute. Once the assessment roll affidavit is signed, the values can only be changed by the local <a href="Board of Review">Board of Review</a>, upon appeal to the <a href="Wisconsin Department of Revenue">Wisconsin Department of Revenue</a>, or through litigation.

Wisconsin Laws, Chapter 39 (1975) define criteria for staff certification. Employees must be state certified to legally perform described duties. Of 1,849 jurisdictions in Wisconsin, 52 require the state's Assessor II certification, including the City of Cudahy.

The City of Cudahy Assessor's Office works pro-actively on behalf of the City with the <u>Wisconsin Department of Revenue</u> and the <u>Wisconsin Association of Assessing Officers</u> on litigation or procedural changes affecting the taxation process. Work programs and services are subject to review by the Department of Revenue, and must comply with the "Wisconsin Property Assessment Manual", and <u>Chapter 70</u>, <u>Wisconsin Statutes</u>. Non-compliance may result in certification revocation.

Continuing accredited education hours in appraisal, property tax law, and supervisory management must be attained not only to satisfy part of the recertification requirement, but also to maintain a high level of professionalism.

The Assessor's Department adheres to the <u>Code of Ethics</u> of the <u>International Association of Assessing Officers</u>. The Code establishes clear and precise ethical and professional guidelines for assessing officers to discharge their duties to the public, while providing standards to judge professional conduct.